Presented

App. P IX-4

1928. File No. 63-28

Previous References (ME)
ME 65 28 431-2
4 65-27 nd 327
1 61-24 & 65

Serial Nos. 4 3 & 31

Later References
Jul 69 38 28 94, 95, 101, 105

General and Revenue Secretariat.

Serial Nos.

Part B for Feb 29

SUBJECT

Proposal of the municipal Council Sagar to the Amendment of taxation Rule etc

St Jo, The D C Shimoga
No C 5-5-41/CL 13 2 29
Sanctions the proposal referred to above

20/III/29

General and Revenue Secretariat.

Ad File No. 63 of 1929

Serial No.	
43	Letter No R 3-C 1105/28-29 dt 26.11.28 from the Dy Comr Shimoga Distt Intends for amendation on copy of the resolution of the Sagara Town Rural Council proposing amendments to Bye laws relating to the issue of licences on hackney carriages and (2) draft bye-laws relating to the control of cooking houses or hotels, In accordance with the provisions of rule approved to the rules for the issue of licences in the Sagara Municipality the hackney carriages of two is fixed at the rate of Rs 50 per annum The Sagara Rural Council are for enhancing the fee on buses from Rs 5 to Rs 10 per annum and they do also want to levy a motor license at the rate of Rs 10 per annum. 3 The maximum amount of fare which a hackney carriage is Rs 30 per annum as per schedule I appended to section 57 clause (iii) of the above Rules. 4 As no objections are made I have no recommend the proposed amendments, they may be approved. Bye laws, be returned. 5 As regards the other amendments

NOTE—Contn. Sheet.

General and Revenue Secretariat. | All File No. 63 of 1925.

Serial No.

5 relating to licensing of hotels, the powers to frame bye-laws under sub-clause iv of Section 44(1) of the said Act will have to be invested by the Govt on the Local Councils other than those of the City.

6 So the proposed bye-laws by the Sagar Local Council for licensing of hotels is not in order and it may be separately replied by the [illegible] Before deciding the circumstances under which the proposed reference was rejected the exception was made in Sean 1329 C.S.T. in favour of Hotels have perhaps to be looked not from a religious point of view in order to come with hotels has perhaps to be as little as possible though it is desirable to enforce Sanitation as far as practicable

12/12

8 The Sagar Town Hall Committee to raise the levy on Motor buses & lorries in the Town from Rs 25 to Rs 50 & fixing the maximum levy on Motor Cars to Rs 30 under the Municipal Act

Consideration

NOTE—Centre Sheet.

Sheet 1

L2324 / 13

[Form III—2]

General and Revenue Secretariat

File No 63 of 192 6

Serial No

H C

Point II

H W

Point III

OFFICE OF THE SECRETARIAT COUNCIL
15 DEC 1928
No L6837

9 They have framed bye-laws re Selling Liquor or Hotels. The Bye-laws are all right and may be approved.

10 They want also permission to issue licenses for Selling liquor & prohibit the Keeping of Hotels but Selling licenses

11 Licenses have to be issued under Sub 70 and 48 (1) (b) (iv) and proviso under this to Mr Richmond but as stated in a Circular Sec 135 (5) stands in the way of giving this permission This may perhaps be granted and the Under Secy Mr Richmond)

28 14/12

12 Yes

CSK 12/12 28

~~No objection~~

13 In regard to Ryans city-Hotel it has since been decided that ~~permission~~ Sec (5) of Sec 135 does not stand in the way of licenses for selling liquor under 48 (1) (b) (iv) Therefore perhaps this file

Mr 12/1

Form—Cover Sheet.

WD 21714—GFB—50,000—18-4-28

Serial No

63

Appl 65-28 SS 1-2 Entrusting the Opinion of the Legal Remembrancer stating Section 139 (5) does not stand in the way of licensing hotels &c, in Calcutta

21/1/29

I am very glad to find views expressed by the Legal Remembrancer. The provisions may be framed to cover licenses also for carrying liquor & pass such resolution.

(2nd Member) 21/1

Yes. Please draft

CSY 3-5-7/29

28 30/1

Reply is sent for appl.

2/2/29 (2nd Member) 7/2

CSY 10/2

11/2

SCRUTINY SECTION 22 JAN 29

OFFICE OF THE SECOND MEMBER OF COUNCIL 8 FEB. 1929

Note.—Contin. sheet

App F IN[illegible] 2]

General and Revenue Secretariat

me File No 63 of 1928

Serial No

51 To, The D C Shimoga
No L 6041/d 13 2 29
Sanctions the proposal of the municipal Council, Sagar, to the amendments of taxation rules of the municipal Council in re the motor bus levy

P3 15/2/

GEN & RE SECTT
16 FEB 1929
L S G B NCH

Note:—Contd sheet

—GPB—

Mel 63-28-43

No M.3 C.1105/28-29

Office of the Deputy Commissioner,
Shimoga District
Dated, Shimoga the 24th November 1928

REV SEC 23742
28 NOV 1928
L & R BRANCH

From

B.T.Kesaviengar, Esquire, B.A.,
Deputy Commissioner,
Shimoga District.

To

R.Ranga Rao, Esquire, B A., B.L.,
General Secretary to Government of Mysore
BANGALORE.

Sir,

I have the honour to forward herewith a copy of the letter No 301 of 28-29 dated 18th November 1928 together with the enclosures thereto received from the President, Town Municipal Council Sagar, in the matter of amending the rules relating to the enhancement of taxes on Motor buses and Motor lorries and the levy of licenses fees from the Hotel keepers in the Municipality. The Council has observed the prescribed procedure for notifying the amendment calling for objections or suggestions and there were neither objections nor suggestions offered within the time prescribed in this behalf.

It is requested that the resolution of the Municipal Council proposing the amendment referred to may be kindly approved and order issued accordingly at an early date.

I have the honour to be
Sir
Your most obedient servant

for Deputy Commissioner (on leave)
Shimoga District.

G.R.F

Copy of letter No 301/28-29 dated 18-11-1928 from the President Town Municipal Council, Sagar, to the Deputy Commissioner, Shimoga District

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I have the honour to forward herewith the draft amendment rules relating to the enchancement of taxes on motor buses and motor lorries andthe levy of license fees from all the Hotelkeepers of Sagar Town for favour of obtaining the sanction of Government as no objections are received up to date though it has been widely publishes as could be seen from the accompanying Gazette notification. The sanctioned copy of taxation rules framed under Sec 46 (1) and (j) and inspection of hotels and eating houses are herewith sent together with a copy of the resolution passed by the Municipal Council at a meeting held on 31st October 1928, for favour of kind perusal and obtaining the Government sanction to the same at an early date.

"C O P Y"

Deputy Commissioner

C.R.M

Shimoga District.

SAGAR TOWN MUNICIPALITY

Notice dated 25th September 1928.

Notice is hereby given to the inhabitants of the Municipality of Sagar Town that the Municipal Council desire that all Hotel keepers do obtain a license annually from the Municipality and pay a fee of Rs. 5 in amendment of sanctioned bye-laws of hotels under notification dated 9th March 1925.

Any inhabitants of the Municipality objecting to the proposed amendment may within one month from the date of the publication of this notice send his objections in writing to the Municipal President, Town Municipal Council, Sagar

A NARASIMHAIENGAR,
For *President*

9 11 28

SAGAR TOWN MUNICIPALITY

Notice dated 25th September 1926.

Notice is hereby given to the inhabitants of the Municipality of Sagar Municipal Council desire that all Hotel keepers do obtain a license annually pality and pay a fee of Rs 5 in amendment of sanctioned bye-laws of hotels dated 9th March 1925

Any inhabitants of the Municipality objecting to the proposed amendment one month from the date of the publication of this notice send his objections in writing Municipal President Town Municipal Council Sagar

94

SAGAR TOWN MUNICIPALITY

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Any inhabitants of the Municipality objecting to the proposed amendment may within one month from the date of the publication of this notice send his objections in writing to the Municipal President, Town Municipal Council, Sagar

A NARASIMHAIENGAR,
For *President*.

9-11-26

SAGAR TOWN MUNICIPALITY

Notice dated 25th September 1928.

Notice is hereby given to the inhabitants of the Municipality of Sagar Town that the Municipal Council desire that all Hotel keepers do obtain a license annually from the Municipality and pay a fee of Rs. 5 in amendment of sanctioned bye-laws of hotels under notification dated 9th March 1925.

Any inhabitants of the Municipality objecting to the proposed amendment may within one month from the date of the publication of this notice send his objections in writing to the Municipal President, Town Municipal Council, Sagar.

A. NARASIMHAIENGAR,
For *President*

1. An eating house or hotel includes any house or place where fish, mutton, beef, poultry, vegetables, meal and confectionery or refreshments including chutnies, rice cakes, tea, coffee, etc. are prepared and kept for sale.

2. Any person who shall open, set or behave as the person in charge of an eating house shall be deemed and taken to be the keeper or manager thereof.

3. All eating houses and Indian kahwas shall satisfy the following conditions:-

(a) All premises used as such shall be sufficiently spacious and suitable for the purposes;

(b) The water used in the premises for drinking purposes shall be kept clean and free from flies, or other impurities in a suitable covered clean receptacle. The receptacles for the storage of drinking water shall be placed in a clean place, a foot above ground-level and provided with a tap so that the water may be drawn off;

(c) The walls of every eating house shall be impervious, plastered and shall be cemented to the height of 4 feet from the ground and the floor of the kitchen, drinking and bath rooms shall be rendered impervious either by having tiled floors or by cement plastering;

(d) Kitchen and bath rooms shall be well ventilated and provided with proper smoke vents so that smoke may not pervade into other dwelling houses. All rooms in eating houses shall be well lighted and ventilated.

(3) The proprietor or the person in charge shall not permit any other persons to dine in any other place but the dining hall.

(4) All utensils and other furniture shall be kept clean and all metallic vessels used in cooking or for keeping food-stuffs shall have a continual lining of tin and no iron vessels of any sort shall be used for any purpose. All reasonable precautions shall be taken to preserve cooked food, pastry, sweet-meats, confectionery or preserved dried or cut-fruit intended for human consumption from contamination from flies, dust and bad odours.

(5) No food stuffs of any sort shall be stored or exposed for sale in premises which is stale, unwholesome, offensive or in any way unfit for human consumption.

(6) All refuse and dirt in and about the premises shall be swept off and the drains well flushed and premises at all times maintained in clean and tidy condition. There shall be sufficient latrine accommodation and the latrine shall be kept clean and the nightsoil shall be covered with ashes or earth and removed daily.

(7) No person suffering from a contagious ~~ma~~ or an infectious or a loathsome disease or who has recently been in attendance on such person or who is unwashed or otherwise unclean shall be employed in an eating house or permitted to enter into the premises.

(8) All premises and all cooked and uncooked food stuffs exposed for sale shall at all times be open to inspection by the President, Vice-President, Medical or Sanitary officer of the Municipality or by their bailiffs.

(9) All cases of dangerous infectious diseases such as cholera, typhoid, cerebro spinal meningitis, erysipelas, scarlet fever, small pox, chicken pox, measles, whooping cough, German measles, diphtheria, relapsing fever, plague, tuberculosis, anthrax, glanders, leprosy, rabies, hydrophobia, or any other infectious disease as may be notified by the Municipality from time to time shall be reported to the Municipality within twenty four hours of the occurrence.

P.T.O.

(10) any infringement of any of the Bye-laws shall render the of der liable on conviction before a magistrate to a fine not exceeding 50/- and to a further fine not exceeding Rs.5/- for every day aft such conviction during which such infringements continues, provid that the total amount of the fine shall not exceed Rs.500/-.

(signed) V Someswar Iyer,
Secretary to Government,
Local and Legislative Departm

To
The President,
Town Municipal Council,
Sagar

24.11.28

[illegible] ...ALITY.

...-laws regarding Indian hotels or eating houses are framed under ...tion 4 (1) (c) of the Mysore Municipal Regulation, VII of ... and sanctioned in G.O No. [illegible] dated the ... .

1. ... eating house or hotel includes any house or place where cooked rice, mutton, beef, poultry, vegetables, dhal and confectionery or refreshments including chapathis, rice cakes, tea, coffee, etc. are prepared and kept for sale.

2. Any person who shall ... or, act or behave as the person in charge of an eating house shall be deemed and taken to be the keeper or manager thereof.

3. All eating houses and Indian houses shall satisfy the following conditions:-

(a) All premises used as such shall be sufficiently spacious and suitable for the purposes;

(b) The water used for ... in the premises for drinking purposes shall be kept clean and free from floating or other impurities in a suitable covered clean receptacle. The receptacles for the storage of drinking water shall be placed in a clean place, a few feet above the ground-level and provided with a tap so that the water may be drawn off;

(c) The walls of every eating house shall be impervious plastered and well cemented to the height of 4 feet from the ground and the floors of the kitchen, drinking and bath rooms shall be rendered impervious either by paving with Cuddapah slabs or by cement plastering;

(d) Kitchen and bath rooms shall be ... well ventilated and provided with proper smoke vents so that smoke may not pervade into other dwelling houses. All rooms in eating houses shall be well lighted and ventilated.

(3) The proprietor or the person in charge shall not ... allow persons to dine in any other place but the dining hall.

(4) Utensils and other furniture shall be kept clean and all metallic vessels used in cooking ... for keeping food-stuffs shall have a continual lining of tin and no lead vessels of any sort shall be used for any purpose. All reasonable precautions shall be taken to preserve cooked food, pastry, sweetmeats, confectionery ... preserved dried or out-fruit intended for human consumption from contamination from flies, dust and bad odours.

(5) No food stuffs of any sort shall be stored or exposed for sale in premises which is stale, unwholesome, offensive or in any way unfit for human consumption.

(6) All refuse and dirt in and about the premises shall be swept off and the drains well flushed and cleaned at all times maintained in clean and tidy condition. There shall be sufficient latrine accommodation and the latrine shall be kept clean and the nightsoil shall be covered with ashes or earth and removed daily.

(7) No person suffering from a contagious and or an infectious or a loathsome disease or who has recently been in attendance on such person or who is ... of other ... unclean shall be employed in the eating house or permitted to enter into the premises.

(8) All premises and all cooked and uncooked food stuffs and vessels shall at all times be open to inspection by the President, Vice-President, Medical or Sanitary Officer or any person authorized on their behalf.

(9) In cases of dangerous infectious disease ... the Health Officer may ... or ... forbid the sale of ... and ... as he may deem necessary ... and ... shall be notified to the ... accordingly.

(10) Any infringement of any of the bye-laws shall render the offender liable on conviction before a Magistrate to a fine not exceeding Rs.50/- and to a further fine not exceeding Rs.5/- for every day after such conviction during which such infringements continues, provided that the total amount of the fine shall not exceed Rs.50/-.

(signed T.V.Someswar Iyer,
Secretary to Government,
Local and Legislative Department.

for President,
Town Municipal Council,
Sagar

20 11 28

SAGAR TOWN MUNICIPALITY

Notice dated 25th September 1928

Notice is hereby given to the inhabitants of the Municipality of Sagar Town that the Municipal Council desire to increase the taxes on motor Buses from Rs 5 to Rs. 10 per annum (official year) and to levy the tax on motor lorries at Rs 15 per annum (official year)

Any inhabitants of the Municipality objecting to the proposed tax may within one month from the date of the publication of this notice send his objection in writing to the Municipal President Town Municipal Council Sagar

A NARASIMHAIE[illegible],
For *President*

SAGAR TOWN MUNICIPALITY

Notice dated 25th September 1928

Notice is hereby given to the inhabitants of the Municipality of Sagar Town that the Municipal Council desire to increase the taxes on motor Buses from Rs 5 to Rs 10 per annum (official year) and to levy the tax on motor lorries at Rs 15 per annum (official year)

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A NARASIMHAIE
For *Pr*

SAGAR TOWN MUNICIPALITY

Notice dated 25th September 1928

Notice is hereby given to the inhabitants of the Municipality of Sagar Town that the Municipal Council desire to increase the taxes on motor Buses fr m Rs 5 t [redacted] per annum (official year) and to levy the tax on motor lorries at Rs 15 per annum (offic[redacted])

[redacted] inhabitants of the Municipality objecting to the proposed tax may within one month from the date of the publication of this notice send his objection in writing to the Municipal President Town Municipal Council Sagar

A NARASIMHAIE[redacted]
For *Pr*[redacted]

SAGAR TOWN MUNICIPALITY

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Any inhabitants of the Municipality objecting to the proposed tax may within one month from the date of the publication of this notice send his objection in writing to the Municipal President Town Municipal Council Sagar

A NARASIMHAIAH
For President.

21

SAGAR TOWN MUNICIPALITY

The following rules prescribing taxes etc to be levied for Municipal purposes in the Sagar Town Municipality framed by the Municipal Council under Section 46 (s) and (t) of the Mysore Municipal Regulation VII of 1906 are published for general information Any inhabitant of the Municipality objecting to the proposed Bye-laws may, within one month from the date of publication in the *Mysore Gazette* send his objections in writing to the President

and in Ry D Nos 2698-9/Mat 27 dated Nov 1927

Rules under Section 46 (s)

1 ***Taxes and exemptions*** —The Municipal Council shall levy the taxes and recognise exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the Schedule

2 ***How Taxes may be collected*** —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only

3 ***Remissions*** —Subject to the sanction of Government remissions may be made to any extent by the Municipal Council on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 ***Claims for refund when not entertainable*** —No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A ***Octroi refunds*** — Octroi refunds shall be regulated by bye laws framed separately under Section 48 (*k*) of the Regulation

5 ***Payment of refund when not to be made*** —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 ***Order for payment of refund to be written on bill form*** —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

7 ***Refund on account of vacancy of buildings and lands*** —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 ***Refund of amount paid on account of vehicle tax*** —Where the tax due in respect of any vehicle has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealers during the whole of the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

9 ***Method of calculating liability to tax*** —When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of the days in the said two or more periods

10 ***Vehicles changing hands*** —If a half year's tax has been levied in respect of a vehicle no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year.

11 ***Liability of transferee to rates and cesses*** —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the A sessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer claimants to a Civil Court as they think fit If at any time after a decision by the President or the Managing Committee as the case may be any person produces a probate letters of administration a decree or other order of Court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the As essment List for any other name that may have been entered

13 *Entry in assessment list on sub division* —Where any property is sub divided an application being made to the Municipality intimating such sub division the Municipality shall unless they see any objection to the same cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued*—All bills under Section 82 (1) shall be prepared from the as essment lists and from information obtained by process in accordance with bye laws under Section 46 1) (*s*) and shall be issued under the signature of the Vice President

15 *Who to dispose of objections to Municipal Bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal Bills under Section 83 (1) (*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of reoccupation*—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent reoccupation and failing this shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under sub-section (3) of Section 82 of the Regulation fees shall be levied at the following rates —

				Rs		Rs
A fee of one anna if the amount is less than				5		
Do	two annas	do	not less than	5	but less than	10
Do	four annas	do	do	10	do	50
Do	six annas	do	do	50	do	100
Do	eight annas	do	do	100	and over	

19 *Warrant fees* —For every distraint made under sub section (4) of Section 83 of the Regulation fees shall be levied at the following rates —

				Rs		Rs
A fee of four annas if the amount distrained for is				less than	5	
Do	six annas	do	is not less than	5	but not less than	10
Do	eight annas	do	do	10	do	25
Do	one rupee	do	do	25	do	50
Do	two rupees	do	do	50	do	75
Do	three rupees	do	do	75	do	100
Do	five rupees	do	do	100	and over.	

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied.

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub Section (4) of Section 83 of the Regulation namely —

Serial No	Description of live-stock	Cost of supply of fodder for each head of live stock per day or fraction of a day			Cost for watering each head of live stock per day or fraction of a day	Total		
		Rs	a	p		Rs	a	p.
1	Elephant	3	0	0	Included in the amount shown under Column 3	3	0	0
2	Camel	1	0	0		1	0	0
3	Buffalo	0	4	0		0	4	0
4	Buffalo calf	0	2	0		0	2	0
5	Bullock or cow	0	4	0		0	4	0
6	Heifer or calf	0	1	0		0	1	0
7	Sheep or goat	0	1	0		0	1	0
8	Kid	0	1	0		0	1	0
9	Horse	0	4	0		0	4	0
10	Foal	0	2	0		0	2	0
11	Donkey (either young or grown)	0	1	0		0	1	0
12	Pig	0	1	0		0	1	0
13	Birds of all kinds	0	1	0		0	1	0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

21 All the Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer (in office hours only)

22 The Vice President Sanitary Inspector and Mutsaddis are authorised to receive payment of all Municipal dues at any time and place

Under Section 46 (*j*)

23 *When Municipal dues may be written off* —Subject to the sanction of Governmen arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptnees and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

24 *When Municipal Council may remit distress fees* —The Municipal Council may remit the whole or any part of any fees chargeable for distress—

(*a*) if the property distrained is found to be devoted to religious or charitable purposes
(*b*) if the person from whom any such fee is leviable is too poor to pay it
(*c*) if a warrant has been issued against a wrong person
(*d*) if a bill presented is found to have been presented by mistake
(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

25 *Schedule of taxes* —

I Tax on buildings
II Tax on vacant lands
III Tax on vehicles
IV Tax on animals
V [illegible]
VI Mohatarfa, shop and oil mill tax etc

A—Schedule of taxes

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings.	Buildings	Eight annas for every hundred rupees or part of hundred rupees of the Market value up to Rs 2 000 Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees	(a) Buildings set apart for the exclusive occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of tax. (c) Building exclusively used as a place of public worship or for charitable but not for residential purposes (d) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands	Vacant lands	Two annas for every 80 square yards	Same as above.	Do.
III	Taxes on vehicles	All vehicles kept for use within Municipal limits	VEHICLES AND TAX YEARLY Rs a p (1) Four-wheeled carriage on springs drawn by two horses 0 0 (2) Four wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullock 4 0 0 (3) Two wheeled carriage on springs drawn by one or more horses, mules bulls or bullocks... 2 0 0 (4) Country carts— 1 With two wheels drawn by pair of bullocks 0 0 2 Drawn by one bullock 1 0 0 3 Bicycle tricycle 1 0 0 (5) 1 Motor cars 5 0 0 2 Do cycles 3 0 0	(a) Vehicles belonging to His Highness the Maharaja (b) Vehicles the property of Government unless Government consent to the levy of tax (c) Vehicles belonging to the Municipality (d) Juvenile vehicle such as perambulators etc. (e) Vehicles kept by carriage builders for dealers solely for sale (f) Carriages in transit or entering with Municipal limits not longer than 30 days in any half year (g) Vehicles and animals belonging to members of the Police Force and Officers of the Municipality employed on out door duties provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council	Payable in advance in July and January for the half year beginning with those months
IV	Toll on vehicles	All vehicles of the description given in column 4 entering the Municipal limits Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight	Tolls shall be levied at the rates detailed below — 1 Carts drawn by one or more pairs of bullocks buffaloes horses ponies asses or mules when laden 0 4 0 2 Do when empty 0 2 0 3 Carts drawn by one bullock buffalo horse pony ass or mule when laden 0 2 0 4. Do when empty 0 1 0	(1) No toll shall be levied on carts engaged in the passage of troops or military stores or equipage or of Police Officers on duty or any person or property in their custody or of any property *bona fide* belonging to Government as established by the production of a certificate from the Head of the Department or office to which it belongs also on carrying contractors carts conveying timber of the Forest Department. Tolls shall be collected only at the temporary sheds to be put up at the Municipal boundaries in the Bankipur road, the Hole-honnur road and the Jail road and at Okadi built on the Honnali road Tirthahalli road Sagar road and Shikarpur road. (2) No toll shall be levied on carts on which octroi-cart-tax has been levied by the Municipality Such carts will be numbered by the Vice-President of the Municipality who will issue a pass therefor (3) The levy of tolls shall generally be subject to the conditions laid down in the late Chief Commissioner's Notification No 274 dated 4th November 1876	

A —Schedule of taxes—*concld*

No	Name of tax	Class of p p rty liable	Amount for wh ch r te at whi h lass liable			Exempti n	Tim at wh h t es p y bl
1	2	3	4			5	6
V	Octroi	The articles mentioned in the next column when mp rted nto Municipal limits	Quantity	Rat Rs	a p	(1) Personal l ggage of t el lers art ol ported th ugh the Post Offi and good bona fid prope ty of Gove n ent t th t m of mp t and accomp n d by the Depa tme tal H ad con cerne that th p perty therem ment n d b long to Gov rn nt (2) Go d wh h re le l red ot to b te d d f r s r consu pt n w th n th Mun c p l l mits d taken th bon f d w hous as pro d d th bye l w l r d d h t f u h g ods be t xported t y h ll pay the full duty (3) One of tob c f brought f p rsonal on sumpt by l a fid travell	In two equal nstalments n advance n July and January eve ry year
			A				
			Sheep o goat per head	0	1 0		
			B				
			Tobacco one maund of 40 seers.	0	8 0		
			C				
			a				
			D				
			Piece-goods etc. a *mu* m	2	0 0		
			SHOP TAX.				
VI	Mot atarfa, shop and oil m ll taxes	Shops and mills.	Description of hops Class 1 Mand 1st nd 3 d 4th 5th & 6th Piece goods shops R 3 25 20 10 4 2 Oth hops a d m lls.			For yea	Do

SCHEDULE B

[Vide *Rule* 6 *under Section* 46 (1)]

Refund Bill of Municipality District

Name of paye	Amount to b refunded			Groun ls of r f nd	Date on wh ch th mount laimed s credited n th Treas ry acco nt	Th head of ac ount nde wh h t s red t d	Re nark
	Rs	a	p				

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer

D C SUBBARAYAPPA,

President.

20 11 28

SAGAR TOWN MUNICIPALITY

The following rules prescribing taxes etc to be levied for Municipal purposes in the Sagar Town Municipality framed by the Municipal Council under Section 46 (r) and (s) of the Mysore Municipal Regulation VII of 1906 are published for general information Any inhabitant of the Municipality objecting to the proposed Bye laws may within one month from the date of publication in the *Mysore Gazette* send his objections in writing to the President

Rules under Section 46 (s)

1 ***Taxes and exemptions*** —The Municipal Council shall levy the taxes and recognize exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively in column 6 of the Schedule

2 ***How Taxes may be collected*** —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only

3 ***Remissions*** —Subject to the sanction of Government remissions may be made to any extent by the Municipal Council on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 ***Claims for refund when not entertainable*** —No claim for refund of any sum paid to the Municipal Council on account of any tax other than Octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A ***Octroi refunds*** — Octroi refunds shall be regulated by bye laws framed separately under Section 48 (*k*) of the Regulation

5 ***Payment of refund when not to be made*** —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In uch notice the period within which the refund must be demanded shall be always stated

6 ***Order for payment of refund to be written on bill form*** —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

7 ***Refund on account of vacancy of buildings and lands*** —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 ***Refund of amount paid on account of vehicle tax*** —Where the tax due in respect of any vehicle has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) if he has owned or been in charge of the vehicle for not more than thirty days in the half year

(*b*) if the vehicle has been under repair or standing at a carriage makers or cycle dealers during the whole of the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

9 ***Method of calculating liability to tax*** —When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of the days in the said two or more periods

10 ***Vehicles changing hands*** —If a half year s tax has been levied in respect of a vehicle no further tax for the same half year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said half year

11 ***Liability of transferee to rates and cesses*** —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owners in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer claimants to a Civil Court as they think fit If at any time after a decision by the President or the Managing Committee as the case may be any person produces a probate letters of administration a decree or other order of Court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in assessment list on sub division* —Where any property is sub divided an application being made to the Municipality intimating such sub-division the Municipality shall unless they see any objection to the same cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye laws under Section 46 1) (*s*) and shall be issued under the signature of the Vice President

15 *Who to dispose of objections to Municipal Bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal Bills under Section 83 (1) (*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of reoccupation*—When an owner has given notice of vacancy he shall also give notice in writing, within fifteen days to the President of the date of subsequent reoccupation and failing this shall not be entitled to any refund if it be found that his premises have been re occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under sub section (3) of Section 82 of the Regulation fees shall be levied at the following rates —

			Rs		Rs
A fee of one anna if the amount is less than			5		
Do	two annas	do	not less than 5	but less than	10
Do	four annas	do	do 10	do	50
Do	six annas	do	do 50	do	100
Do	eight annas	do	do 100	and over	

19 *Warrant fees* —For every distraint made under sub-section (4) of Section 83 of the Regulation fees shall be levied at the following rates —

			Rs		Rs
A fee of four annas if the amount distrained for is			less than 5		
Do	six annas	do	is not less than 5	but not less than	10
Do	eight annas	do	do 10	do	25
Do	one rupee	do	do 25	do	50
Do	two rupees	do	do 50	do	75
Do	three rupees	do	do 75	do	100
Do	five rupees	do	do 100	and over	

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live stock distrained under Sub Section (4) of Section 83 of the Regulation namely :—

Serial No	Description of live stock	Cost of supply of fodder for each head of live-stock per day or fraction of a day			Cost for watering each head of live stock per day or fraction of a day	Total		
		Rs	a	p		Rs	a	p
1	Elephant	3	0	0	Included in the amount shown under Column 3	3	0	0
2	Camel	1	0	0		1	0	0
3	Buffalo	0	4	0		0	4	0
4	Buffalo calf	0	2	0		0	2	0
5	Bullock or cow	0	4	0		0	4	0
6	Heifer or calf	0	1	0		0	1	0
7	Sheep or goat	0	1	0		0	1	0
8	Kid	0	1	0		0	1	0
9	Horse	0	4	0		0	4	0
10	Foal	0	2	0		0	2	0
11	Donkey (either young or grown)	0	1	0		0	1	0
12	Pig	0	1	0		0	1	0
13	Birds of all kinds	0	1	0		0	1	0

Provided that no rate shall be charged where the owner of any such live stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

21 All the Municipal payments offered at the Taluk Treasury shall be received by the Taluk Treasury Officer (in office hours only)

22 The Vice President Sanitary Inspector and Mutaddis are authorised to receive payment of all Municipal dues at any time and place

Under Section 46 (j)

23 *When Municipal dues may be written off* —Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

24 *When Municipal Council may remit distress fees* —The Municipal Council may remit the whole or any part of any fee chargeable for distress—

(*a*) if the property distrained is found to be devoted to religious or charitable purposes
(*b*) if the person from whom any such fee is leviable is too poor to pay it
(*c*) if a warrant has been issued against a wrong person
(*d*) if a bill presented is found to have been presented by mistake
(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

25 *Schedule of taxes* —

I. Tax on buildings
II. Tax on vacant lands
III. Tax on vehicles
IV. Tax on animals
V. Octroi
VI. Monthly shop and oil mill taxes

A—Schedule of taxes.

No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings	Buildings	Eight annas for every hundred rupees or part of hundred rupees of the Market value up to Rs 2 000. Four annas for every hundred rupees or part of hundred rupees for the balance of such value in excess of two thousand rupees	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consent to the levy of tax (c) Buildings exclusively used as places of public worship or charitable but not for residential purposes (d) Buildings which are the property of the Municipality	In two equal instalments in advance in July and January every year
II	Tax on vacant lands.	Vacant lands	Two annas for every 80 sq ar yards	Same as above.	Do
			VEHICLES AND TAX YEARLY		
III	Taxon vehicles	All vehicles kept for use within Municipal limits	Rs a p. (1) Four-wheeled carriage on springs drawn by two horses 5 0 0 (2) Four-wheeled carriage drawn by one horse or pair of horses below 13 hands or by bulls or bullock 4 0 0 (3) Two wheeled carriage on springs drawn by one or more horses, mules, bullocks or bullocks... 2 0 0 (4) Country carts— 1 With two wheels drawn by a pair of bullocks 2 0 0 2 Drawn by one bullock 1 0 0 3 Bicycle tricycle 1 0 0 (5) 1 Motor cars 5 0 0 2 Do cycles 3 0 0	(a) Vehicles belonging to His Highness the Maharaja (b) Vehicles the property of Government unless Government consent to the levy of tax (c) Vehicles belonging to the Municipality (d) Juvenile vehicles such as perambulators (e) Vehicles kept by carriage builders for dealers solely for sale (f) Carriages not meant or ordinarily used for hire and not longer than 30 days in any half year (g) Vehicles used by members of the Police Force and Officers of the Municipality employed in out-door duties provided there not more than one vehicle shall be exempted without the special permission of the Municipal Commissioner	Payable in advance in July and January for the half year beginning with those months
IV	Toll on vehicles	All vehicles of the description given in column 4 entering the Municipal limits Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours computed from midnight to midnight	Tolls shall be levied at the rates detailed below — 1 Carts drawn by one or more pairs of bullocks buffaloes horses ponies asses or mules when laden 0 4 0 2 Do when empty 0 2 0 3. Carts drawn by one bullock buffalo horse pony ass or mule when laden 0 2 0 4. Do when empty 0 1 0	(1) No toll shall be levied on carts engaged in the passage of troops or military stores or equipages or of Police Officers on duty or any person or property in their custody or of any property *bona fide* belonging to Government as established by the production of a certificate from the Head of the Department or office to which it belongs also on carrying contractors carts conveying timber of the Forest Department. Toll shall be collected only at the temporary sheds to be put up at the Municipal boundaries on the Basavapur road, the Hole-honnur road and the Jail road and at Okad built on the Honnali road Tirthahalli road, Sagar road and Shikarpur road. (2) No toll shall be levied on carts on which mohatarfa-tax has been levied by the Municipality Such carts will be numbered by the Vice-President of the Municipality who will issue a pass therefor. (3) The levy of tolls shall, generally be subject to the conditions laid down in the late Chief Commissioner's Notification No 274 dated 4th November 1876.	

A —Schedule of taxes—*concld*

No	Name of tax	Class of property liabl	Amount for wh h or r te at wh h class liable			Exempt n	Tim at wh h taxes p yable
1	2	3	4			5	6
V	Octroi ...	The articles mentioned in the next column when imported into Municipal limits	Quantity	Rate Rs. a p.		(1) Personal luggage of travel lers art c s mp rted through the Post Office and goods bona fid prope ty t G ve n- ent at th t me of import and ac omp n ed by the Departmental Head con cern th t tha p operty therein ment n d belongs to Governm nt. (2) Good wh ch re ds lar d not to b ntended for use or consu ption w th n the Mun ipal l mits and are taken to th bonded war hou as provided u th bye l w Pro ided hat f such goods be not xported t ey hall pay the full duty (3) One ve of tobacco if bro ght f r p sonal con sumpt on by bo a fid travelle	In two equal instalments in advance in July and January eve ry year
			A				
			Sheep or goat per head	0	1 0		
			B				
			Tobacco one maund of 40 seers.	0	8 0		
			C				
			D				
			Piece-goods etc. a vac m	2	0 0		
			Sugar wax				
VI	Mohatarfa, shop and oil m ll taxes.	Shops and mills.	Description of hops / Class: 1 Manufacturing 1st; 2nd 3rd 4th 5th & 6th. Piece goods shops Rs. 3 2 5 2 0 1 0 4 2. Other hops and mills.			For year	Do

SCHEDULE B

[Vide *Rule* 6 *under Section* 46 (1)]

Refund Bill of Municipality District

Name of payee	Amount to b refunded			Ground of fund	Date on which th amo nt laimed ored ted the Treasury acco nt	Th he d of ac ount nder wh h t s ored ted	Remark
	Rs	a.	p				

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer

D C SUBBARAYAPPA,

President.

Vice President
Town and Council
Salgar

20 11 28

Notice dated 25th September 1928 31

Notice is hereby given to the inhabitants of the Municipality Sagar Town that the Municipal Council desire that all Hotel keepers obtain a license annually from the Municipality and pay a fee of Rs in amendment of sanctioned bye-laws of hotels under notification dated 9th March 1925.

Any inhabitants of the Municipality objecting to the proposed ment may within one month from the date of the publication of this no send his objections in writing to the Municipal President, Town Municipal Council Sagar

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Notice is hereby given to the inhabitants of the Municipality of Sagar Town that the Municipal Council desire to increase the taxes on motor Buses from Rs 5 to Rs 10 per annum(official year)and to levy the tax on motor lorries at Rs 15/- per annum(official year)

Any inhabitants of the Municipality objecting to the proposed tax may within one month from the date of the publication of this notice send his objection in writing to the Manak Municipal President, Town Municipal Council Sagar

Copy of the Gazette Notification Dated 4th Oct 1928

Sd/ N.Madhava Rao
President.

for President
Town and Council
Sagar

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CT

No of letter replied to 2374 L

Section AL
File No 68-28
Serial No 81

General and Revenue Secretariat

Proceedings of the Government of His Highness the Maharaja of Mysore

the *192*

Date of issue 13/2/29

Signed by mrg a s Iyer

May this be

i Printed ?

ii treated as a standing order ? J

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Read— G O No a 6517/AL 61-24-65 of the 9th March 1925 sanctioning the bye-laws framed by the Sagara Taluk Council under Section 48(1)(c) of the Mysore Local Boards relating to the inspection of hotels or eating houses in the taluk

2 G.O. No L 2588-9/AL 5-27-7 of the 10th Nov 1927 sanctioning the rules framed by the Sagara Taluk Council under Section 46(4) and (f) of the Mysore Local Boards for the keeping of horses in the taluk and fixing charges in matters keeping of horses or motor cars or horses at Rs 5 per

Order thereon No.

ms for [illegible] payment

3 Letter No N 3 C 1805/28-29
dtd 24th Nov 1929 from the Dy
Secy Shimoga Dist submitting for
sanction a copy of the Resolution of
the Sagar Taluk Council, proposing the
amendments to the Taxation Rules
sanctioned in the G.O of the 6th Nov
1929 read above so as to reduce the
rate of tax leviable on motor bus
from Rs 5-8 Rs 12 per annum and also
to the levy of tax on motor lorries
at Rs 15/- per annum and to the
levy of the license fee of Rs 5/- from the
hotel keepers. [illegible]

---

order No L 3571 dt 13/2/29

The enhancements the resolutions
of the Taluk Council are sanctioned

[illegible]
Secy to Govt

2- The Dy Comr Shimoga Dist

List of enclosures

Copied by

Examined by

WD 1868—GPB—1,000 60—21 12-28

284

Proceedings of the Government of His Highness

the Maharaja of Mysore

R e a d :-

Government order No.L.6517/M1 61-24-65 dated the 9th March 1925 sanctioning the bye-laws framed by the Sagar Municipal Council under Section 48 (1) (C) of the Mysore Municipal Regulation relating to the inspection of hotels or eating houses in the Municipality

2 Government order No L 2855-8/M1 5-27-7 dated the 10th November 1927 sanctioning the rules framed by the Sagar Municipal Council under Section 46 (i) and (j) of the Mysore Municipal Regulation for the levy of taxes in the Municipality and fixing among other matters levy of taxes on motor cars or busses at Rs 5 per car or bus per annum

3 Letter No M 3 C 1105/28-29 dated the 24th November 1929 from the Deputy Commissioner, Shimoga District submitting for sanction a copy of the resolution of the Sagar Municipal Council proposing (1) amendments to the Taxation Rules sanctioned in the Government Order of the 10th November 1927 read above so as to raise the rate of tax leviable on motor bus from Rs 5 to Rs 10 per annum and also to the levy of tax on motor lorries at Rs 15/- per annum and (2) the levy of the license ~~pay~~ fee of Rs.5/- from the hotel keepers

Order No.L. 5541/ ಮಕ ೬ ಶಾಪಾಇ ೨೯

Dated, Bangalore, the 13th February 1930.

The ~~proposals~~ of the Municipal Council are sanctioned.

K Sameswara Rao

For General Secretary to Govt.

To

The Deputy Commissioner, Shimoga District.